

Collegiate Water Polo Association
Surplus/Deficit Prev Year Comparison
 August 2014 through July 2015

	Aug '14 - Jul 15	Aug '13 - Jul 14
Ordinary Income/Expense		
Income		
Event Management Income		
Broadcast Production		
DVD Sales	2,571.00	2,455.00
Equipment Rental	1,400.00	2,000.00
Live Streaming Subscriptions	5,779.20	12,864.70
Total Broadcast Production	9,750.20	17,319.70
Credit Card Sales	0.04	0.00
Inventory Sales		
Bags	0.00	35.00
Collared Shirt	0.00	100.00
Fleece	4,270.00	3,285.00
Hats	350.00	760.00
IPhone Covers	0.00	35.00
Shorts	500.00	1,325.00
Sweat Pants	0.00	10.00
Sweatshirts		
Crewneck	25.00	0.00
Hooded	60.00	20.00
Total Sweatshirts	85.00	20.00
Swim Caps (Swim Caps)	95.00	0.00
Swim Suits	0.00	155.00
T-Shirt Sales		
Long Sleeve T	544.00	765.00
Short Sleeve	3,178.12	4,815.00
T-Shirt Sales - Other	0.00	220.00
Total T-Shirt Sales	3,722.12	5,800.00
Whistles	60.00	70.00
Total Inventory Sales	9,082.12	11,595.00
Media Guide Sales	0.00	25.00
Online T-Shirt Sales (T-shirts sold through Booster.com)	76.50	0.00
Photography	3,071.29	3,403.95
Royalty Payment Apparel	188.86	377.19
Sponsorship and Advertising		
Awards	2,987.10	2,271.07
Kap7		
Advertising	3,250.00	2,000.00
Balls	25,042.00	18,125.00
Turbo	0.00	1,250.00
Total Kap7	28,292.00	21,375.00
Program Advertising	300.00	300.00
Website Advertising	102.72	497.58
Whistles	557.00	801.50
Total Sponsorship and Advertising	32,238.82	25,245.15
Ticket Sales		
Championship	27,495.00	22,866.00
Total Ticket Sales	27,495.00	22,866.00
Total Event Management Income	81,902.83	80,831.99
Program Service Revenue		
League Fees-Championships		
Division II Men	1,092.00	1,384.00
Division III Men	3,276.00	4,152.00
NCCC-Men	7,600.00	7,600.00
NCCC-Women	7,600.00	7,600.00

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NCCC III Men	4,275.00	4,275.00
Varsity Men	5,808.00	5,984.16
Total League Fees-Championships	29,651.00	30,995.16
League Fees-Regular Season		
Atlantic Men	23,540.00	23,540.00
Atlantic Women	11,870.00	0.00
Big Ten Men	18,832.01	18,832.01
Big Ten Women	18,834.00	18,832.00
Florida Men	21,186.00	21,186.00
Great Lakes Men	15,975.00	21,186.00
Great Plains Men	14,124.00	11,770.00
Great Plains Women	100.00	11,770.00
Heartland Men	14,124.00	16,478.00
Heartland Women	14,124.00	14,124.00
Mid Atlantic Men	39,074.00	39,119.00
Mid Atlantic Women	14,124.00	23,540.00
Midwest Women	10,550.00	8,875.00
Missouri Valley Men	15,851.00	18,832.00
New England Men	16,478.00	14,124.00
New England Women	18,832.00	16,478.00
New York Men	21,874.00	23,474.00
New York Women	11,770.00	11,770.00
North Atlantic Men	23,640.00	23,540.00
North Atlantic Women	14,124.00	14,124.00
Northwest Men	14,124.00	14,124.00
Northwest Women	16,478.00	16,478.00
Pacific Coast Men	25,894.00	19,010.00
Pacific Coast Women	14,124.00	18,832.00
Rocky Mountain Men	22,940.00	21,186.00
Rocky Mountain Women	12,341.00	0.00
Sierra Pacific Men	18,832.00	18,832.00
Sierra Pacific Women	16,478.00	16,478.00
Southeast Men	18,832.00	18,832.00
Southeast Women	14,124.00	16,478.00
Southwest Women	9,416.00	18,832.00
Texas Men	18,832.00	18,932.00
Texas Women	16,478.00	12,714.67
Varsity Div 3 Women	28,184.00	30,464.00
Varsity Women	5,772.80	6,033.44
Varsity North Men	29,260.00	27,671.00
Varsity Mid Atlantic Men	36,618.00	37,348.00
Varsity South Women	15,390.00	15,564.00
Varsity West Women	19,823.28	13,143.00
Total League Fees-Regular Season	692,967.09	692,546.12
MAAC Assignment Fee	500.00	500.00
Non-Conference Game Expenses (Non-League Fees)		
Ivy Championship	2,762.90	0.00
Non-Conference Game Expenses (Non-League Fees) - Other	2,841.00	3,832.47
Total Non-Conference Game Expenses (Non-League Fees)	5,603.90	3,832.47
Total Program Service Revenue	728,721.99	727,873.75
Unrestricted Donations	10,000.00	10,200.00
Total Income	820,624.82	818,905.74
Cost of Goods Sold		
Cost of Goods Sold		
Credit Card Charges	1,762.05	1,224.76
Inventory Lost or Stolen	4.98	(0.50)
Printing/Embroidery	4,410.85	3,305.05
Shipping	394.68	987.92
Shirt design	862.50	1,001.20

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Cost of Goods Sold - Other	3,436.20	4,175.34
Total Cost of Goods Sold	10,871.26	10,693.77
Total COGS	10,871.26	10,693.77
Gross Profit	809,753.56	808,211.97
Expense		
Event Mgmt		
Communications		
NCAA, CoSIDA Dues	1,145.00	1,225.00
Publications	19,969.86	14,403.53
Salary and Benefits	54,000.00	0.00
Web site	3,855.92	59.96
Total Communications	78,970.78	15,688.49
Game Management		
Facility Rental	135.00	0.00
Food & Transportation	20,500.22	22,142.60
Lodging	10,361.70	4,627.90
Supplies and Equipment		
Awards	33,561.57	25,403.82
Balls	27,888.63	20,755.75
Shipping	17,183.99	14,581.13
Supplies and Equipment - Other	2,533.49	6,465.02
Total Supplies and Equipment	81,167.68	67,205.72
Telephone	1,779.60	2,707.73
Wages	23,130.00	22,181.44
Total Game Management	137,074.20	118,865.39
Membership		
Development	408.74	424.68
Hall of Fame	2,216.48	17.77
Salary and Benefits	23,250.00	0.00
Support	1,411.58	0.00
Total Membership	27,286.80	442.45
Multimedia		
Equipment Expenses	4,501.33	20,939.37
Host Site Rebate	0.00	2,678.00
Salary and Benefits	11,083.31	0.00
Shipping	1,650.00	0.00
Streaming Staff Contractor Fees	17,592.11	7,969.00
Streaming Staff Expenses	2,990.96	990.73
Total Multimedia	37,817.71	32,577.10
Photography		
Photographer Expenses	346.88	164.00
Photographer Wages	330.00	880.00
Photography - Other	122.56	697.19
Total Photography	799.44	1,741.19
Total Event Mgmt	281,948.93	169,314.62
General Overhead		
Accounting		
Accountant Fees	0.00	1,665.00
Bad Debt	1,700.00	0.00
Bank Service Charges	(165.71)	289.54
Returned Check Charges	20.00	20.00
Accounting - Other	2,468.39	1,928.49

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Total Accounting	4,022.68	3,903.03
Admin Salaries & Payroll Taxes	93,112.27	211,130.25
Hiring, Retention & Education	2,749.03	4,003.16
Insurance		
Insurance-D & O	740.00	735.00
Insurance-Medical	26,337.18	26,030.87
Insurance-office contents	1,141.00	0.00
Insurance-Workers Comp	2,173.00	0.00
Total Insurance	30,391.18	26,765.87
Office Equipment & Supplies	2,223.69	2,383.05
Postage	502.28	5,223.98
Rent		
Utilities & Maintenance	1,536.18	1,369.45
Rent - Other	7,200.00	6,600.00
Total Rent	8,736.18	7,969.45
Telephone	2,619.88	2,641.74
Total General Overhead	144,357.19	264,020.53
MAAC		
Air Fare	0.00	0.00
Car Rental	0.00	0.00
Game Fees	0.00	0.00
Head Ref Fee	0.00	0.00
Lodging	0.00	0.00
Per Diem	0.00	0.00
Total MAAC	0.00	0.00
Referees		
Competition		
Air Fare	34,021.12	36,823.85
Car Rental	11,720.66	14,765.91
Game Fees	152,411.00	148,080.00
Head Ref Fee	3,325.00	3,475.00
Hotel	38,702.20	34,537.58
Per Diem	18,105.03	18,440.00
Travel Reimbursement	49,922.27	42,300.74
Total Competition	308,207.28	298,423.08
General Overhead		
Insurance	1,293.75	1,276.00
Staff Administrators Wages	7,920.00	9,520.00
Uniforms and Equipment	7,823.55	5,602.66
Total General Overhead	17,037.30	16,398.66
Training and Education		
Arbiter Fee	1,350.00	0.00
Clinician/Evaluator Stipend	13,935.26	14,217.58
Lodging	1,977.90	0.00
Technical Committee Stipend	2,400.00	2,800.00
Training/Evaluation Expenses	17,645.12	20,508.63
Total Training and Education	37,308.28	37,526.21
Total Referees	362,552.86	352,347.95
Reimbursable Expenses	0.00	0.00
Total Expense	788,858.98	785,683.10
Net Ordinary Income	20,894.58	22,528.87

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